

April 30, 2008

Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #15**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**These changes are effective immediately.**

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ERC 0231      Revised second bullet

ERC 0617      New ERC

April 15, 2008

Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #14**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**These changes are effective immediately.**

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Part 1, Attachment 8, Valid Two-Digit Filing Identification Number (EFIN)..  
Added new EFIN Prefix Codes for Andover, Austin and Philadelphia Submission  
Processing Centers

March 18, 2008

Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #13**  
**Economic Stimulus Payment**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**This change will be implemented for ELF processing on March 18, 2008 by the 6:00 pm  
drain. For PATS Testing, the implementation is scheduled for March 19, 2008 at 4:00  
pm.**

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ERC 0250 New ERC

March 6, 2008

Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #12**  
**Economic Stimulus Payment**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**These changes will be implemented nationwide March 18, 2008.**

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ERC	0038	Added an exception for Economic Stimulus Payment
ERC	0103	Added an exception for Economic Stimulus Payment
ERC	0104	Added an exception for Economic Stimulus Payment
ERC	0246	New ERC
ERC	0247	New ERC
ERC	0248	New ERC
ERC	0249	New ERC
ERC	0295	Added an exception to Form 1040A (Economic Stimulus Payment)
ERC	0299	Added an exception for Economic Stimulus Payment
ERC	1068	Added an exception for Economic Stimulus Payment

February 26, 2008

### Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #11**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**These changes will be implemented nationwide March 3, 2008.**

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ERC 0423	New ERC
ERC 0424	New ERC
ERC 0782	Revised text to include SEQs 0058 and 0155
ERC 0784	Revised text to include SEQs 0058 and 0155
ERC 1086	Deleted ERC
ERC 1439	Revised field identification for SEQ 3520 and 3500
ERC 1446	Revised field identification for SEQ 3840 and 3820
ERC 1470	Revised text to include SEQs 4343 and 4347
ERC 1485	Revised field identification for SEQ 3500 and 3480
ERC 1497	Removed the date (after September 30, 2006) referenced

February 19, 2008

Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #10**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**These changes will be implemented nationwide on February 21, 2008.**

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**ERC 0030**      Removed Form 2106 and added Form 8889

**ERC 0302**      Deleted ERC

**ERC 0720**      Deleted ERC

February 6, 2008

### Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #9**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**These changes will be implemented for ELF production on February 7, 2008 by the 6:00 p.m. drain.**

**For PATS Testing, these changes will be implemented on February 8, 2008 by the 11:00 a.m. drain.**

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<b>ERC 0237</b>	Revised text to include the word "not" in third bullet
<b>ERC 0295</b>	Rewritten to include SEQs 0480 and 0495 for Form 1040 and 1040A
<b>ERC 0302</b>	Revised text in exception

January 29, 2008

## Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #8**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**These changes will be implemented for ELF production on January 30, 2008 by the 6:00 p.m. drain.**

**For PATS Testing, these changes will be implemented on January 31, 2008 by the 11:00 a.m. drain.**

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ERC 0092	Deleted ERC
ERC 0103	Revised to include an exception with a tolerance
ERC 0295	Revised to include SEQ 0475, 0485, 0570, 0200 of Schedule C/C-EZ and deleted SEQ 0480, 0495 and 0040 of Form W-2G  Revised exception was to bypass this check when SEQ 0450, 0470 or 0510 are significant
ERC 0301	Deleted ERC
ERC 0302	Revised to include an exception with a tolerance
ERC 0720	Removed Form 5884
ERC 0723	Deleted ERC



January 15, 2008

Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #7**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**These changes will be implemented for ELF production on January 16, 2008 by the 6:00 p.m. drain.**

**For PATS Testing, these changes will be implemented on January 17, 2008 by the 11:00 a.m. drain.**

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ERC 0231      Added SEQ 1090 to second bullet

ERC 0386      Increased AGI for MFJ from "\$135,000" to "140,000" and for Single, Head of Household or Widow(er) from "\$65,000" to "\$70,000"

January 3, 2008

## Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #6**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**PATS Testing - These changes are effective immediately.**

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ERC 0301 - Revised first bullet to include Unemployment Compensation (SEQ 0552)

### **Part 1 - SECTION 3, ACKNOWLEDGEMENT FILE FORMAT**

Subsection 2(4), ACK RECAP Record was revised to remove SEQ 0075

### **Part 1 - Attachment 11, Form and Schedules**

Added FEC record which was omitted from listing

December 28, 2007

### Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #5**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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**PATS Testing - These error reject codes will be implemented on January 3, 2008 and nationwide January 8, 2008.**

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ERC 0295	Rewritten to include SEQ 0552 Unemployment Compensation
ERC 0301	Rewritten to include SEQ 0552 Unemployment Compensation
ERC 0728	Added Paper Document Indicator 4 (SEQ 0159) of Summary Record
ERC 0790	Removed vice versa

December 27, 2007

### Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #4 (AMT Late Legislation)**

The changes are identified by two vertical bars in the right margin (||).

Deletions are identified by a hyphen followed by two vertical bars (-||).

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**PATS Testing - Error reject code 0096 will be implemented nationwide on January 2, 2008 and error reject code 0930 will be implemented nationwide on February 11, 2008.**

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ERC 0096      New ERC

ERC 0930      Removed SEQ 0146

December 26, 2007

## Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #3**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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PATS Testing - These changes are effective immediately.

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ERC 0720      Changed SEQ 0200 to 0205

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INTRODUCTION - Editorial correction, Page ix

HIGHLIGHTS - Added text on Electronic Returns signed by POA, Page xiii

EMS COMMUNICATIONS AND ENCRYPTION, APPENDIX C - Editorial changes, Page 61

### SECTION 3, ACKNOWLEDGEMENT FILE FORMAT

Subsection 1.16, ACK File components #16 was revised, Page 127

Subsection 2.4, ACK Recap Byte count was corrected from  
"0120 to "0126", Page 134

### SECTION 4, TYPES OF RECORDS

Subsection 2.7(b).1, Added examples of Election Explanation, Page 144-145

Subsection 2.7(c).1, Added an example of Regulatory Explanation, Page 146

Subsection 2.9, Added IP Protocol fields, Page 146

### SECTION 7, FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES, Subsection 1.1-5,

Added additional examples and general rules, Page 155-158

### SECTION 13, ELECTRONIC SIGNATURES SPECIFICATIONS

Subsection 2, Added an additional bullets, Page 237-238

Subsections 3 and 4, was revised, Page 239

Subsection 6.8 was revised, Page 242

Subsection 7.10 was revised, Page 244

Subsection 11.2, Revised answer for number 2, Page 257-258

Subsection 11.3, Revised answer for number 3, Page 259

Subsection 11.3, Revised answer for number 4, Page 260

Subsection 11.3, Revised question and answer for number 12, Page 261

Subsection 11.3, Revised answer for number 17, Page 261

Subsection 11.3, Revised answers for number 23 and 25, Page 262

Subsection 11.3, Revised question number 39 and 40, Page 264

Subsection 11.3, Revised answer for number 42, Page 265

Subsection 12.1, Revised answer for number 1 and 3, Page 266

Subsection 12.1, Revised question and answer for number 4, Page 266

Subsection 12.1, Revised answer for number 5, Page 267

Subsection 12.1, Revised answer for number 11, Page 268

December 14, 2007

### Nature of Changes

TY 2007 Publication 1346 Part I - **File Specification Change #2**

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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PATS Testing - These changes are scheduled to be implemented nationwide  
December 20, 2007.

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ERC 0030	Revise to add Form 2106 and Form 8801
ERC 0035	Rewritten for clarification
ERC 0038	Added Form 8917
ERC 0103	Remove SEQ 0160
ERC 0115	Revised to include SEQ 0390
ERC 0139	Changed SEQ 0080 to SEQ 0035
ERC 0170	Rewritten for clarification
ERC 0171	Rewritten for clarification
ERC 0176	Added SEQ 0723
ERC 0178	Revised to include Form 5884 and 8846. Removed Form 3468
ERC 0189	Revised to include SEQs 0623, 0705 and 0723
ERC 0196	Added Form 8919 and SEQ 0390
ERC 0198	Added SEQ 1246
ERC 0222	Revised dollar amount from \$32,241 to \$33,241
ERC 0225	Corrected dollar amount from \$1400 to \$1500
ERC 0294	Revised to include SEQ 0200
ERC 0302	Added a note to bypass check when combat pay is excluded from wages
ERC 0432	Deleted ERC
ERC 0457	Rewritten for clarification
ERC 0460	Editorial correction
ERC 0684	Added Paper Document 13 (SEQ 0183)
ERC 0722	Revised to include Form 5884 and 8846. Removed Form 3468.
ERC 0723	Corrected field identification to match record layout
ERC 0743	Added new SEQ 0630 and removed SEQ 0685
ERC 0773	Editorial correction
ERC 0912	Deleted ERC
ERC 0913	Deleted ERC
ERC 0961	Revised text
ERC 0976	Deleted ERC
ERC 0992	Added SEQ 0160
ERC 0993	Added SEQ 0160
ERC 1076	Added Paper Document Indicator 8 (SEQ 0171)
ERC 1124	Change SEQ 0530 to SEQ 0230
ERC 1190	Deleted ERC
ERC 1262	Added SEQ 0020
ERC 1263	Added SEQ 0050
ERC 1264	Added SEQ 0020
ERC 1265	Added SEQ 0050

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Part 1, Attachment 6, Clarification of Non-Paid ...  
Item #5 was revised

Part 1, Attachment 10, Country Codes for Form 2350, 2555/2555-EZ...  
Country Code for Malta was revised from "MY" to "MT"

Part 1, Attachment 11, Maximum Number of Forms and Schedules  
Form 8271 was deleted

November 1, 2007

TY 2007 Publication 1346 Part I - File Specification Change #1

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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For PATS Testing - These changes were implemented on November 2, 2007.

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ERC 0038	Removed Form 8914
ERC 0231	Added a new bullet
ERC 0484	Added an exception
ERC 0702	Grammatical change
ERC 0703	Revised to include SEQs 0091, 0092 and 0093
ERC 0707	Added text
ERC 0976	Deleted ERC
ERC 1025	New ERC
ERC 1026	New ERC

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**Part 1, Attachment 10, Country Codes...**

Changed Country Name from "East Timor" to "Dem Rep of Timor-Leste"

**Part 1, Attachment 11, Maximum Number of Forms and Schedules**

Form 8914 was removed

**Part 1, Section 3 - Acknowledgment File Format**

Subsection .02(1) ACK Key Record SEQ 0065 was revised to remove the text  
"F8453" from field description